

## **Section A -- Financial Statistics**

The tables in this section generally present data on financial operations under the Railroad Retirement and Railroad Unemployment Insurance Acts for fiscal year 2003 and for varying numbers of prior years.

December 2001 legislation contained several changes to the financing provisions of the Railroad Retirement Act. The new law provides for transfers of railroad retirement funds from the Railroad Retirement Accounts to a new National Railroad Retirement Investment Trust (NRRIT). The NRRIT is empowered to invest in non-governmental assets, such as equities and debt, as well as in governmental securities. The supplemental annuity work-hour tax was repealed effective January 2002, and supplemental benefits are paid from tier II taxes. As discussed below, the tier II tax rate was reduced in calendar years 2002 and 2003, and the law provides for automatic tier II tax rate adjustments beginning with calendar year 2004.

The main source of financing the railroad retirement program is a payroll tax paid by employers and employees. Railroad retirement taxes and benefits are paid on a two-tier basis. Employers and employees pay tier I taxes at the same rate as social security taxes, and the amount of earnings subject to the tax corresponds to the prevailing social security taxable maximum. Tier II taxes finance benefits payable over and above social security levels, but earnings subject to the tax are restricted to the social security taxable maximums which would have been applicable under continuation of pre-1977 social security law. Both employers and employees pay tier II taxes, but at different rates.

In calendar years 2002 and 2003, a tier I tax rate of 7.65 percent for employers and employees applied to compensation up to \$84,900 and \$87,000 per year, respectively. The tier I rates include taxes that finance the hospital insurance portion of Medicare; that tax rate for both employees and employers was 1.45 percent for 2002 and 2003. In the years 1991-1993, hospital insurance had an annual earnings base separate from that for tier I. Beginning in 1994, there is no limit to earnings subject to the hospital insurance portion of the tier I tax rate.

In calendar year 2002, the tier II tax rates paid by employers and employees were 15.60 percent and 4.90 percent, respectively, and were levied on annual earnings up to \$63,000. During 2003, tier II tax rates were 14.20 percent and 4.90 percent for employers and employees, respectively, on earnings up to \$64,500. The tier II tax rate for employers decreased to 13.1 percent in calendar year 2004. Beginning in 2004, the tier II tax rate is determined annually from a tax rate schedule based on the average account benefits ratio. The average account benefits ratio is the average for the 10 fiscal years preceding the calendar year of the ratio of the fair market value of the assets in the Railroad Retirement Account and the National Railroad Retirement Investment Trust as of the close of each fiscal year to the total benefits and administrative expenses paid from those accounts during the fiscal year. Employer tax rates can range from 8.2 percent to 22.1 percent. Employee tax rates can range from 0 percent to 4.9 percent.

Additional income is derived from Federal income taxes on tier I, tier II and vested dual benefits, from interest on invested funds and from the financial interchange with the social security system. The experience under the latter arrangement is presented in table A3. Under this arrangement, the social security trust funds are, in effect, credited with taxes received on railroad payrolls, and charged with the additional benefits and administrative costs they would have paid if railroad employment had been covered under the social security program. Financial interchange determinations are made jointly by the Board, the Social Security Administration, and the Centers for Medicare & Medicaid Services on an annual basis. Separate determinations are made with respect to the Old-Age and Survivors Insurance, Disability Insurance, and Hospital Insurance Trust Funds.

The railroad unemployment and sickness benefit programs are financed by contributions from railroad employers, based on a percentage of their employees' taxable earnings. In 2002 and 2003, the taxable earnings base for those programs was the first \$1,100 and \$1,120, respectively, of each employee's monthly earnings. Beginning in 1991, each employer's contribution rate is experience based.

Fiscal years begin October 1 of the prior calendar year and end September 30.

In the tables, detailed figures may not add to totals shown because of rounding.

**Table A1.--Beneficiaries and benefits paid under the Railroad Retirement Act and the Railroad Unemployment Insurance Act, by fiscal year, 1994-2003**

Fiscal year	Total <sup>1</sup>	Retirement <sup>2</sup>	Survivor <sup>2</sup>	Unemployment	Sickness
<b>BENEFICIARIES (in thousands)</b>					
1994.....	912	599	288	21	22
1995.....	879	582	282	16	21
1996.....	849	565	272	17	20
1997.....	830	549	263	15	21
1998.....	800	530	254	11	21
1999.....	777	514	246	13	22
2000.....	755	499	237	14	23
2001.....	737	483	228	18	24
2002.....	719	475	219	17	24
2003.....	699	465	211	15	23
<b>BENEFIT PAYMENTS (in millions)</b>					
1994.....	\$8,044.9	\$5,978.9	\$1,999.9	<sup>3</sup> \$40.9	\$25.1
1995.....	8,120.6	6,042.9	2,016.3	35.7	25.8
1996.....	8,179.1	6,089.1	2,024.4	40.7	24.9
1997.....	8,278.6	6,166.3	2,039.4	37.5	35.4
1998.....	8,305.9	6,199.0	2,047.5	25.9	33.4
1999.....	8,317.7	6,207.2	2,041.3	33.0	36.2
2000.....	8,373.3	6,254.1	2,040.3	36.4	42.4
2001.....	8,506.2	6,352.6	2,058.8	43.2	51.6
2002.....	8,742.1	6,535.9	2,107.5	49.2	49.4
2003.....	8,957.3	6,726.0	2,136.9	44.3	50.1

<sup>1</sup> Benefit payments include a small amount of payments for hospital insurance benefits for services in Canada.

<sup>2</sup> Retirement benefits include vested dual benefit and supplemental annuity payments. Survivor benefits include vested dual benefit payments.

<sup>3</sup> Includes extended unemployment benefits paid to claimants with less than 10 years of service and additional extended benefits to those with 10-14 years.

NOTE.-- Number of beneficiaries represents all individuals paid benefits in year. In total number for each year, beneficiaries are counted only once, even though they may have received more than one type of benefit. In fiscal year 2003, 10,000 individuals received both retirement and survivor benefits, 1,400 employees received both unemployment and sickness benefits, and 4,300 employees received benefits under both the Railroad Retirement Act and the Railroad Unemployment Insurance Act. These figures are partly estimated, and totals for earlier years are similarly adjusted.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 1994-2003 (In millions)**

Item	Fiscal Year									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>RAILROAD RETIREMENT ACCOUNT</b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	<sup>2</sup> \$2,619.1	\$2,523.9	<sup>3</sup> \$2,474.7	\$2,518.7	\$2,660.8	<sup>4</sup> \$2,932.4	\$2,928.6	\$2,819.2	\$2,743.1	\$2,651.4
Interest and profit on investments <sup>5</sup> .....	879.0	1,071.0	<sup>6</sup> 913.0	<sup>7</sup> 1,348.9	1,730.2	316.0	1,316.0	2,038.9	1,832.0	283.2
Transfers from the National RR Investment Trust <sup>8</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300.0
<b>Expenditures</b>										
Benefit payments <sup>9</sup> .....	\$2,847.6	\$2,906.1	\$2,854.5	<sup>7</sup> \$2,225.5	\$2,888.3	\$2,880.6	\$2,925.3	\$2,930.2	\$3,337.8	\$3,567.5
Net transfers to administration.....	49.7	50.5	50.8	47.1	49.5	51.2	55.9	54.7	64.9	64.0
Transfers to the National RR Investment Trust <sup>8</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	1,431.6	17,750.0
Balance at end of period <sup>10</sup> .....	\$11,286.1	\$11,926.4	\$12,352.5	\$13,972.3	\$15,451.2	\$15,768.9	\$17,032.9	\$18,907.2	<sup>11</sup> \$18,640.4	<sup>12</sup> \$502.2
<b>SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT<sup>13</sup></b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$1,849.5	\$1,924.3	<sup>3</sup> \$1,918.3	\$2,046.5	\$2,208.7	<sup>4</sup> \$2,000.1	\$2,208.5	\$2,134.0	\$2,134.7	\$2,128.0
Interest and profit on investments <sup>5</sup> .....	76.2	75.2	<sup>6</sup> 123.3	<sup>7</sup> (116.2)	90.7	91.5	101.7	93.8	115.4	67.8
Transfers under financial interchange <sup>14</sup> .....	3,525.5	4,120.1	3,556.3	3,747.2	3,819.1	3,816.0	3,697.6	3,282.8	3,646.8	3,747.3
Advances against financial interchange <sup>15</sup> .....	3,019.3	3,077.9	3,150.1	3,183.9	3,145.1	2,992.3	3,005.1	3,145.2	3,153.9	3,236.1
<b>Expenditures</b>										
Benefit payments <sup>9</sup> .....	\$4,768.0	\$4,811.3	\$4,939.4	<sup>7</sup> \$5,681.4	\$5,078.8	\$5,104.5	\$5,124.8	\$5,256.5	\$5,146.7	\$5,166.0
Net transfers to administration.....	24.1	26.7	23.3	25.3	26.2	25.2	27.1	25.0	26.1	22.8
Transfers under financial interchange <sup>14</sup> .....	412.9	396.1	401.3	419.1	419.4	429.9	465.3	469.7	424.7	426.3
Repayment of advances against financial interchange <sup>16</sup> .....	3,153.3	3,250.5	3,329.5	3,399.0	3,430.0	3,370.8	3,190.1	3,222.2	3,385.3	3,342.4
Transfers to the National RR Investment Trust <sup>8</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,438.0
Balance at end of period <sup>10</sup> .....	\$1,552.6	\$2,265.0	\$2,319.4	\$1,656.1	\$1,965.2	\$1,934.7	\$2,140.3	\$1,822.7	\$1,890.9	\$674.6

See footnotes at end of table.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 1994-2003 (In millions) - Continued**

Item	Fiscal Year									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST<sup>17</sup></b>										
Cash and investment balance at end of period <sup>18</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	\$1,420.7	\$23,016.5
<b>RAILROAD RETIREMENT SUPPLEMENTAL ACCOUNT<sup>19</sup></b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$88.1	\$77.0	<sup>3</sup> \$68.3	\$103.6	\$118.1	\$90.4	\$76.7	\$67.8	\$23.5	.....
Interest and profit on investments <sup>5</sup> .....	1.5	1.1	<sup>6</sup> (20.5)	(0.9)	0.7	2.5	3.5	3.1	2.9	.....
<b>Expenditures</b>										
Benefit payments <sup>9</sup> .....	\$94.0	\$90.3	\$86.2	\$82.4	\$78.6	\$75.1	\$72.9	\$68.8	\$16.8	.....
Net transfers to administration.....	2.3	2.3	2.2	2.2	2.0	2.1	2.3	2.0	0.7	.....
Transfers to the National RR Investment Trust <sup>8</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	70.4	.....
Balance at end of period <sup>10</sup> .....	\$42.1	\$27.6	\$41.2	\$35.3	\$41.0	\$56.8	\$61.7	\$61.7	<sup>11</sup> .....	.....
<b>DUAL BENEFITS PAYMENTS ACCOUNT<sup>20</sup></b>										
Dual benefit transfers <sup>21</sup> .....	\$277.0	\$254.0	\$239.0	\$223.0	\$205.5	\$189.0	\$173.3	\$160.0	\$146.0	\$131.1
Benefit payments.....	269.4	251.5	233.4	216.4	200.9	188.4	171.4	156.0	142.2	129.4
Balance at end of period <sup>10</sup> .....	\$7.6	\$2.5	\$5.3	\$6.6	\$4.6	\$0.6	\$1.9	\$4.0	\$3.9	\$1.8

See footnotes at end of table.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 1994-2003 (In millions) - Continued**

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- <sup>1</sup> Net of U.S. Treasury adjustments for payroll tax refunds to certain carriers and their employees for prior periods. Includes Federal income tax transfers under section 72(r) of the Internal Revenue Code as amended. In fiscal year 1994, the Railroad Retirement Account includes repayment taxes under Chapter 23A of the Internal Revenue Code, as amended, applied against outstanding loans due from the Railroad Unemployment Insurance Account.
- <sup>2</sup> Includes an income tax transfer adjustment of +\$193 million for fiscal year 1993.
- <sup>3</sup> Reflects adjustment for misclassified supplemental annuity tax refunds for fiscal year 1996 and prior fiscal years: Railroad Retirement Account -\$13.4 million, Social Security Equivalent Benefit Account -\$14.5 million, and Railroad Retirement Supplemental Account +\$27.9 million.
- <sup>4</sup> Reflects transfer of \$83.1 million from the Social Security Equivalent Benefit Account to the Railroad Retirement Account for reallocation of fiscal year 1998 payroll taxes. Railroad Retirement Account also reflects special Treasury income tax adjustment of \$146 million for calendar years 1988-1994.
- <sup>5</sup> Net of interest on U.S. Treasury adjustments for payroll tax refunds (see note 1). Railroad Retirement and Social Security Equivalent Benefit Accounts reflect adjustments in interest for benefit payment adjustments related to the financial interchange (see note 9).
- <sup>6</sup> Reflects adjustment for misclassified supplemental annuity tax refunds for fiscal year 1996 and prior fiscal years: Railroad Retirement Account -\$11.0 million, Social Security Equivalent Benefit Account -\$10.8 million, and Railroad Retirement Supplemental Account +\$21.8 million.
- <sup>7</sup> Reflects adjustment in benefit payments (Railroad Retirement Account -\$676.8 million, Social Security Equivalent Benefit Account +\$676.8 million) charged to the Social Security Equivalent Benefit Account for October 1984 - December 1995, as compared to actual financial interchange benefits, with interest (Railroad Retirement Account +\$241.6 million, Social Security Equivalent Benefit Account -\$241.6 million) through August 1, 1997.
- <sup>8</sup> Under the Railroad Retirement and Survivors' Improvement Act of 2001, the portion of the Railroad Retirement Account not needed to pay current administrative expenses and the balance of the Social Security Equivalent Benefit Account not needed to pay current benefits and administrative expenses are to be transferred to the National Railroad Retirement Investment Trust (Trust). The Trust may transfer funds back to the Railroad Retirement Account for payment of benefits.
- <sup>9</sup> Railroad Retirement and Social Security Equivalent Benefit Accounts reflect adjustments in benefit payments charged to the Social Security Equivalent Benefit Account as compared to actual financial interchange benefits. Effective January 1, 2002, supplemental benefits are paid from the Railroad Retirement Account.
- <sup>10</sup> Through fiscal year 1995, all Account balances include liabilities for uncashed check credits received from U.S. Treasury. Beginning in fiscal year 1996, only the Railroad Retirement Account balance reflects these credits. The Railroad Retirement Account balance also reflects (a) the current net difference between Board payments of social security benefits and the receipt of reimbursements for such payments, (b) credits for undistributed payment returns and recoveries, and (c) loans to and repayments from the Railroad Unemployment Insurance or the Railroad Retirement Supplemental Accounts. Beginning fiscal year 1996, the Supplemental Account balance reflects loans from and repayments (including interest) to the Railroad Retirement Account. The Dual Benefits Payments Account balance does not carry over to the following year.
- <sup>11</sup> Reflects transfer of \$124,000 from the Railroad Retirement Supplemental Account to the Railroad Retirement Account. The Railroad Retirement Account balance also reflects a loan of \$7.8 million to the Railroad Unemployment Insurance Account.
- <sup>12</sup> Reflects payment during the year of the entire debt balance from the Railroad Unemployment Insurance Account, \$7.8 million in principal and \$0.4 million in interest.
- <sup>13</sup> Established October 1, 1984, to keep track of the financing and payment of social security level portions of railroad retirement benefits.
- <sup>14</sup> Transfers to or from OASDHI Trust Funds under section 7(c)(2) of the 1974 Railroad Retirement Act.
- <sup>15</sup> Advances, including interest, from U.S. Treasury to offset lag in receipt of financial interchange funds under section 7(c)(4) of the 1974 Railroad Retirement Act as amended.
- <sup>16</sup> Includes interest.
- <sup>17</sup> Established February 1, 2002, for investment of railroad retirement assets.
- <sup>18</sup> Source: National Railroad Retirement Investment Trust.
- <sup>19</sup> Under the Railroad Retirement and Survivors' Improvement Act of 2001, the supplemental work-hour tax was repealed for years after 2001, and the separate Railroad Retirement Supplemental Account was eliminated.
- <sup>20</sup> Established October 1, 1981, to keep track of the financing and payment of vested dual benefits.
- <sup>21</sup> Transfers from U.S. Treasury under section 15(d) of the Railroad Retirement Act of 1974 and Federal income tax transfers under section 72(r) of the Internal Revenue Code as amended.

**Table A3.--Status of the financial interchange between the Railroad Retirement Accounts and the Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds, by fiscal year, 1994-2003, on a cash basis (In millions)**

Fiscal year	Taxes <sup>1</sup>	Benefit payments and administrative expenses <sup>2</sup>	Amount due as of end of year to or (from) the Railroad Retirement Accounts <sup>3</sup>	Transferred to or (from) the Railroad Retirement Accounts <sup>4</sup>
<b>OLD-AGE AND SURVIVORS INSURANCE</b>				
1994.....	\$1,312.9	\$4,949.5	\$3,879.8	\$3,419.6
1995.....	1,317.2	<sup>5</sup> 4,604.2	3,391.0	4,052.3
1996.....	1,335.1	4,727.0	3,525.4	3,554.1
1997.....	1,395.2	4,789.9	3,500.7	3,688.1
1998.....	1,423.6	4,845.2	3,521.8	3,662.2
1999.....	1,536.2	4,828.3	3,390.1	3,681.4
2000.....	1,516.8	<sup>5</sup> 4,542.2	3,135.2	3,538.2
2001.....	1,513.1	4,791.5	3,352.1	3,273.1
2002.....	1,504.7	4,817.7	3,452.5	3,493.3
2003.....	.....	.....	.....	3,580.0
<b>Cumulative 1937-2003.....</b>	<b>\$42,079.5</b>	<b>\$120,600.2</b>	<b>.....</b>	<b>\$85,919.4</b>
<b>DISABILITY INSURANCE</b>				
1994.....	\$202.6	\$250.1	\$64.9	\$106.0
1995.....	227.9	<sup>6</sup> 232.0	2.1	67.8
1996.....	231.7	281.0	56.5	2.2
1997.....	220.2	324.2	149.9	59.1
1998.....	218.3	328.3	128.8	156.8
1999.....	231.3	367.3	152.7	134.6
2000.....	234.1	<sup>6</sup> 225.6	9.3	159.4
2001.....	243.8	389.0	147.3	9.7
2002.....	243.5	399.8	161.4	153.5
2003.....	.....	.....	.....	167.4
<b>Cumulative 1937-2003.....</b>	<b>\$5,236.9</b>	<b>\$6,968.9</b>	<b>.....</b>	<b>\$2,082.2</b>

See footnotes at end of table.

**Table A3.--Status of the financial interchange between the Railroad Retirement Accounts and the Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds, by fiscal year, 1994-2003, on a cash basis (In millions) - Continued**

Fiscal year	Taxes <sup>1</sup>	Benefit payments and administrative expenses <sup>2</sup>	Amount due as of end of year to or (from) the Railroad Retirement Accounts <sup>3</sup>	Transferred to or (from) the Railroad Retirement Accounts <sup>4</sup>
<b>HOSPITAL INSURANCE</b>				
<b>1994</b> .....	\$361.1	\$2.6	(\$379.2)	(\$412.9)
<b>1995</b> .....	364.9	2.6	(382.9)	(396.1)
<b>1996</b> .....	381.9	2.2	(400.6)	(401.3)
<b>1997</b> .....	384.2	3.6	(400.9)	(419.1)
<b>1998</b> .....	391.3	3.1	(411.3)	(419.4)
<b>1999</b> .....	421.1	3.1	(445.8)	(429.9)
<b>2000</b> .....	424.4	2.6	(449.9)	(465.3)
<b>2001</b> .....	389.8	1.6	(407.5)	(469.7)
<b>2002</b> .....	398.3	2.6	(411.1)	(424.7)
<b>2003</b> .....	.....	.....	.....	(426.3)
<b>Cumulative 1937-2003</b> .....	\$9,556.1	\$61.4	.....	(\$10,476.5)

<sup>1</sup> Beginning fiscal year 1984, Old-Age and Survivors Insurance and Disability Insurance include Federal income taxes. Hospital Insurance income taxes included beginning fiscal year 1994.

<sup>2</sup> Cumulative for Old-Age and Survivor Insurance and Disability Insurance is net of pre-1957 military service adjustments. For hospital insurance, administrative expenses only.

<sup>3</sup> Includes interest at rate applicable to each trust fund.

<sup>4</sup> Represents transfer of amount due at end of preceding year with interest from due date to date of transfer.

<sup>5</sup> Includes adjustment for pre-1957 military service: Fiscal Year 1995 -\$51.2 million, Fiscal Year 2000 -\$326.1 million.

<sup>6</sup> Includes adjustment for pre-1957 military service: Fiscal Year 1995 -\$41.5 million, Fiscal Year 2000 -\$145.0 million.

NOTE.--Under the financial interchange provision of the Railroad Retirement Act, the Board, the Commissioner of Social Security, and the Secretary of Health and Human Services make annual determinations of the amounts which would place the Federal Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds in the same position in which they would have been if railroad employment had been covered by the Social Security Act. Transfers are to or from the Railroad Retirement Account in all years through fiscal year 1984; beginning fiscal year 1985, transfers are to or from the Social Security Equivalent Benefit Account. All figures are net after adjustment for changes in prior years.



Table A4.--Status of the Railroad Unemployment Insurance Account, by fiscal year, 1999-2003 (In thousands)

Ite m	Fiscal year				
	1999	2000	2001	2002	2003
<b>RECEIPTS</b>					
Taxes.....	\$91,855	\$47,977	\$30,575	\$75,696	\$122,638
Interest.....	6,892	7,332	4,204	1,582	3,444
Transfer from Administration fund under sec. 11(d) of the RUI Act.....	5,814	6,546	6,048	6,734	5,645
Undistributed recoveries of benefit payments <sup>1</sup> .....	(99)	170	865	(900)	788
Loan from the RR Account.....	----	----	----	7,800	----
<b>Total.....</b>	<b>\$104,462</b>	<b>\$62,025</b>	<b>\$41,692</b>	<b>\$90,912</b>	<b>\$132,515</b>
<b>EXPENDITURES</b>					
Benefit payments.....	\$69,200	\$78,759	\$94,823	\$98,580	\$94,389
Repayment of RRA Loan.....	----	----	----	----	8,181
Funding for Office of Inspector General.....	1,158	1,209	1,233	1,372	1,392
<b>Total.....</b>	<b>\$70,358</b>	<b>\$79,967</b>	<b>\$96,057</b>	<b>\$99,953</b>	<b>\$103,962</b>
Cash balance end of period.....	\$100,715	\$82,773	\$28,409	\$19,368	\$47,921
<b>LOANS DUE RAILROAD RETIREMENT ACCOUNT</b>					
Loans.....	----	----	----	\$7,800	----
Interest accrued.....	----	----	----	208	\$173
Repayment from RUI Account.....	----	----	----	----	8,181
<b>Due RR Account end of period.....</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>\$8,008</b>	<b>----</b>

<sup>1</sup> Net of distributed payments.

**Table A5.--Status of the RUIA Administration Fund, by fiscal year, 1994-2003 (In thousands)**

Fiscal year	Taxes and interest	Administrative expenditures <sup>1</sup>	Transfer to Railroad Unemployment Insurance Account under Sec. 11d <sup>2</sup>	Balance at end of period
<b>1994</b> .....	\$17,416	\$16,484	.....	<sup>3</sup> \$3,965
<b>1995</b> .....	<sup>3</sup> 17,597	16,462	\$538	4,634
<b>1996</b> .....	17,373	16,497	689	4,821
<b>1997</b> .....	16,891	16,136	694	4,883
<b>1998</b> .....	19,081	13,123	2,993	7,849
<b>1999</b> .....	20,235	13,188	5,814	9,081
<b>2000</b> .....	19,941	14,847	6,546	7,629
<b>2001</b> .....	20,434	14,004	6,048	8,011
<b>2002</b> .....	20,032	13,266	6,734	8,043
<b>2003</b> .....	21,313	15,407	5,645	8,304

<sup>1</sup> Expenditures for each year included encumbrances as of end of year.

<sup>2</sup> Transfers to the Railroad Unemployment Insurance Account are based on the amount the accrual balance on the prior September 30 exceeded \$6,000,000.

<sup>3</sup> The cash balance at the beginning of fiscal year 1995 was increased \$72,000 to \$4,037,000 and fiscal year 1995 interest was decreased \$72,000 due to a fiscal year 1994 audit adjustment.

**Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state  
of residence of beneficiary, fiscal year 2003 (in thousands)**

State	Total	Retirement benefits	Survivor benefits	Unemployment benefits	Sickness benefits
<b>Alabama</b> .....	\$147,335	\$109,200	\$36,991	\$396	\$750
<b>Alaska</b> .....	2,659	1,777	599	272	11
<b>Arizona</b> .....	156,441	120,267	34,376	1,292	505
<b>Arkansas</b> .....	146,953	115,639	29,657	362	1,295
<b>California</b> .....	492,568	368,411	117,188	3,249	3,720
<b>Colorado</b> .....	121,105	90,842	29,070	715	478
<b>Connecticut</b> .....	45,444	33,346	11,743	109	246
<b>Delaware</b> .....	28,004	20,002	7,360	318	324
<b>Washington DC</b> .....	7,688	5,170	2,279	98	142
<b>Florida</b> .....	473,578	372,387	99,275	662	1,254
<b>Georgia</b> .....	234,960	180,301	52,519	821	1,320
<b>Hawaii</b> .....	2,389	1,822	547	20	.....
<b>Idaho</b> .....	72,790	56,609	15,571	267	343
<b>Illinois</b> .....	567,261	428,262	131,175	4,055	3,769
<b>Indiana</b> .....	260,534	196,068	61,100	1,683	1,683
<b>Iowa</b> .....	142,298	106,119	34,067	1,490	623
<b>Kansas</b> .....	224,427	174,834	47,583	1,125	885
<b>Kentucky</b> .....	234,764	179,711	52,828	771	1,455
<b>Louisiana</b> .....	127,125	93,756	31,725	744	901
<b>Maine</b> .....	49,325	36,077	12,508	495	245
<b>Maryland</b> .....	157,684	115,089	40,569	798	1,228
<b>Massachusetts</b> .....	70,886	49,724	20,171	424	566
<b>Michigan</b> .....	234,732	181,382	51,146	969	1,235
<b>Minnesota</b> .....	253,962	192,832	58,754	1,410	967
<b>Mississippi</b> .....	94,953	72,520	21,829	227	377
<b>Missouri</b> .....	297,724	226,409	68,837	1,195	1,283
<b>Montana</b> .....	98,916	76,006	21,872	695	343
<b>Nebraska</b> .....	174,713	135,284	35,912	1,873	1,644
<b>Nevada</b> .....	53,096	42,094	10,735	119	147
<b>New Hampshire</b> .....	13,146	9,294	3,713	90	49

**Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state  
of residence of beneficiary, fiscal year 2003 (In thousands) - Continued**

State	Total	Retirement benefits	Survivor benefits	Unemployment benefits	Sickness benefits
<b>New Jersey</b> .....	\$156,457	\$113,062	\$41,010	\$881	\$1,503
<b>New Mexico</b> .....	72,983	54,597	17,232	805	349
<b>New York</b> .....	369,440	272,190	92,224	1,509	3,516
<b>North Carolina</b> .....	156,835	118,876	37,020	401	539
<b>North Dakota</b> .....	53,510	39,873	12,576	791	269
<b>Ohio</b> .....	477,900	351,273	121,921	2,291	2,416
<b>Oklahoma</b> .....	80,589	60,921	19,131	245	291
<b>Oregon</b> .....	137,339	105,696	30,562	435	646
<b>Pennsylvania</b> .....	649,868	461,295	181,657	2,988	3,927
<b>Rhode Island</b> .....	8,882	6,234	2,535	25	88
<b>South Carolina</b> .....	99,239	75,522	23,015	240	461
<b>South Dakota</b> .....	19,079	13,950	4,791	239	99
<b>Tennessee</b> .....	184,314	137,370	45,622	379	943
<b>Texas</b> .....	515,304	387,280	123,303	1,775	2,946
<b>Utah</b> .....	89,769	66,673	22,454	376	266
<b>Vermont</b> .....	13,790	9,689	4,017	73	11
<b>Virginia</b> .....	287,733	217,193	68,831	600	1,109
<b>Washington</b> .....	181,391	140,382	39,611	581	818
<b>West Virginia</b> .....	160,866	117,594	41,772	602	898
<b>Wisconsin</b> .....	164,018	123,509	38,299	1,514	696
<b>Wyoming</b> .....	51,340	39,321	10,705	821	493
<b>Outside United States:</b>					
<b>Canada</b> .....	27,271	15,784	11,487	.....	.....
<b>Mexico</b> .....	3,887	1,850	2,037	.....	.....
<b>Other</b> .....	8,013	4,627	3,382	3	.....
<b>Total</b> .....	\$8,957,281	\$6,725,998	\$2,136,894	\$44,319	\$50,070

NOTE.--Data partly estimated.